

STATE OF CALIFORNIA



STATE BOARD OF EQUALIZATION

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Executive Secretary

October 22, 1980

No. 80/152

TO COUNTY ASSESSORS, COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULES 31 AND 1042

On July 31, 1980, the Board of Equalization, following a scheduled public hearing, repealed Property Taxes Rules 31, Petroleum Products Value Schedule, and 1042, Livestock Head-Day Tax.

Attached for your information is a copy of each rule.

Sincerely,

Janice Masterton
Calendar Clerk

JM:ms
Attachments

State of California
BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES AND REGULATIONS

Chapter 1. State Board of Equalization – Property Tax
Subchapter 1 Valuation Principles and Procedures

Reference: Section 110, Revenue and Taxation Code

Rule No. 31. (Cal. Adm. Code) Petroleum Products Value Schedule

Petroleum products located at refineries, terminals, and bulk plants shall be valued in accordance with the petroleum products value schedule promulgated by the board annually unless the market or cost evidence which justifies departure from such schedule is documented.

Adopted December 11, 1967, effective January 13, 1968

DATE
ISSUED
2-17-69

BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES AND REGULATIONS

Chapter 1. State Board of Equalization – Property Tax.
Subchapter 11. Miscellaneous.

Reference: Part 11 of Division 1, Revenue and Taxation Code.

Rule No. 1042. (Cal. Adm. Code) Livestock Head-Day Tax.

ADMINISTRATION. The head-day tax imposed by section 5521 of the Revenue and Taxation Code on the privilege of grazing or tending livestock in this state shall be administered as provided herein.

(a) ASSESSOR

- (1) **SUBMISSION OF FORM FOR BOARD APPROVAL.** Annually on or before October 15 the assessor shall notify the board, on a form provided by the board, (1) of his intent to reproduce the LIVESTOCK HEAD-DAY TAX RETURN form by a photocopy process from the current prototype form and instructions distributed by the board for use for the succeeding reporting period, or (2) of the form and/or instructions which he will produce by means other than a photocopy of the prototype for use for that period, or (3) that he will have no need for the form. When filing a notification that he will use a form and/or instructions which he will produce by means other than a photocopy of the prototype, he shall submit to the board in duplicate for approval a draft copy of the form and instructions he proposes to use for the succeeding six-month period. Such a filing must be repeated by April 15 for the second succeeding six-month period only if the prototype and/or an approved form and/or instructions have been changed. The copies shall be submitted together with the board-prescribed property statement forms required to be submitted by section 171 of this title. The provisions of section 171 relative to arrangement and variation of content of such property statement forms shall also be applicable to this form.

- (2) **DISTRIBUTION OF FORM AND RETENTION OF REPORTS.** Copies of the form prescribed by the board for reporting the tax due shall be furnished by the assessor no later than 15 days prior to the last day of the six-month period to be reported by mailing them to persons believed to be liable for the livestock head-day tax and by making them available at the assessor's office to any person requesting them.

The assessor shall maintain a record of those taxpayers believed to be liable for the livestock head-day tax to whom he has furnished copies of the form. A copy of the record shall be delivered to the tax collector within 10 days of the date when copies of the form are furnished so that the tax collector can be cognizant of the taxpayers who can reasonably be expected to file returns.

The assessor shall retain his copy of all tax returns filed by taxpayers for a period of five years from the date the returns became due. They shall be arranged or identified so as to indicate whether or not an audit is required under subsection (3) of this rule.

Rule No. 1042. Livestock Head-Day Tax. (Continued)

- (3) **AUDITS.** The assessor shall audit the tax records relative to his county of any livestock owner who, according to the assessor's records, had a gross tax liability (before the reduction provided by section 5523 of the Revenue and Taxation Code and before addition of any penalties) that exceeds \$1,000 for each of four consecutive fiscal years. This audit shall be performed within five years of the date on which the livestock head-day tax first became due and shall include, but need not be limited to, a comparison of the livestock head-day tax return with records maintained by the taxpayer and/or with the brand inspection records of the Bureau of Livestock Identification of the State Department of Food and Agriculture. The assessor, when performing an audit pursuant to this section of a taxpayer's records of livestock situated at a home ranch or other business location, shall also audit records of the same taxpayer pertaining to (1) personal property taxes on property having tax situs at the same location and (2) the annual racehorse tax on racehorses taxable at the same location.

When an assessor schedules an audit of the records of any livestock owner, whether as part of an audit required by section 192 or section 1045 of this title or independently thereof, he shall advise the assessor of any other county in which livestock of this owner were taxable, as shown in the livestock head-day tax returns or in any other source, of the date on which the audit will be performed. Upon completion of the audit he shall make that portion of the audit findings relevant to the livestock head-day tax available to any such assessor.

On discovery that livestock escaped taxation, the assessor shall determine whether they were subject to this tax, were subject to the property tax, or were exempt and, if they were taxable, shall either provide the tax collector with copies of the audit workpapers so that a determination of the additional livestock tax due can be calculated or enroll an ad valorem assessment of escaped personal property.

Nothing herein shall be construed to prohibit the assessor from auditing the records of taxpayers for which audits are not required by this rule.

(b) TAX COLLECTOR

The tax collector shall accept returns and payments, verify the mathematical accuracy of the tax returns and issue receipts upon request and for all cash payments. He shall forward to the assessor and to the auditor their respective copies of each return within 15 days of receipt.

The tax collector shall issue bills when his review of the tax return indicates additional tax due or when he has determined that additional tax is due under (a)(3) above. He shall also take such action as is appropriate to insure collection of taxes due his county. He shall inform the auditor and the tax collector of any other county of additional tax found to be due that county.

(c) AUDITOR.

The auditor will receive his copy of all tax reports filed in his county from the tax collector. He shall within 15 days of receipt transmit, in duplicate, to the auditors of other counties copies of reports which show tax liabilities in their respective counties. He will receive tax reports from the auditors of other counties and on receipt thereof shall forward copies of each report to both the assessor and the tax collector.

The auditor shall use the information on the forms to allocate taxes as prescribed in section 5601 of the Revenue and Taxation Code. Amounts due to other counties may be forwarded periodically rather than as received, but must under any method chosen be accompanied by information which will enable the auditor of the receiving county to make a proper allocation in his county.

(d) CLAIMS FOR REFUND.

Overpayments of this tax are subject to the provisions of Government Code section 900 et seq. or section 29700 et seq. relative to the presentation and payment of claims against counties and the state.

History: Adopted May 20, 1970, effective June 27, 1970.
Amended December 9, 1970, effective January 15, 1971.
Amended November 12, 1971, effective December 12, 1971.
Amended October 26, 1972, effective December 1, 1972.
Amended October 18, 1973, effective November 25, 1973.